Oregon Department of Revenue
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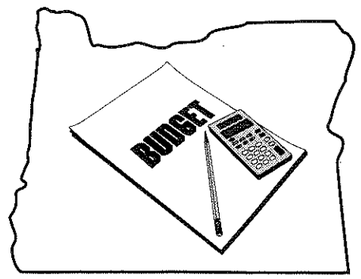
1996–97
Local Budget Law and Notice of Property Tax Levy Forms and Instructions—Municipal Corporations



This booklet contains the forms you need to publish your district's budget. It also contains the forms needed to certify the property tax levy to the county assessor.

Budget Detail Sheets

The budget sheets are available this year by special order only. No significant changes have been made to the LB-10, LB-11, LB-20, LB-30, LB-31, LB-35, LB-36, or the LB-40 forms. Computer-produced versions (spreadsheets) of these forms may be used as long as the formats are the **same** as the LB forms you received last year. If you have not reproduced these detail sheets or are unable to, you may order the specific forms you need from the Oregon Department of Revenue. See page 4 for ordering information.

Publication Forms

The publication forms are used to give notice of the budget committee meeting, give notice of the budget hearing, and to publish a summary of the budget. Computer-produced versions (spreadsheets) of these forms may be used as long as the formats are the **same** as the forms provided in this booklet.

Notice of Budget Committee Meeting
Form LB-1—Notice of Budget Hearing and Financial Summary
Form LB-2—Funds Not Requiring a Property Tax to be Levied
Form LB-3—Funds Requiring a Property Tax to be Levied
Form LB-4—Summary of Organization Unit/Program by Fund
Second Notice of Budget Hearing

Notice of Property Tax Levy—LB-50

Each local government in Oregon must give notice of its 1996–97 property tax levy to the county assessor by July 15.

Certification to Assessor—M-5

Each local government must give notice of the category(ies) in which its taxes or assessments are to be placed on the tax roll.

Supplemental Budget Publication Forms

Supplemental budgets may be required during the ensuing fiscal year. If the supplemental budget increases a fund by 10 percent or more, two notices of the supplemental budget hearing are required to be published.

In compliance with the Americans with Disabilities Act (ADA) this information is available in alternative formats upon request by calling (503) 378-4988.

150-504-073 (Rev. 1-96)

The Publication Forms

Notifying the public

Local governments are required to notify the public once before the first budget committee meeting and twice before the budget hearing. A "Notice of Budget Committee Meeting" form is provided later in this booklet.

First notice: 15–25 days before the hearing

Every taxing district must publish information about its approved budget. The publication forms (Forms LB-1, LB-2, LB-3, and LB-4) are used for this purpose. The publication forms provide interested persons with important information about the budget. See the *Local Budgeting Manual,* Chapter 8, for details about the narrative publication alternative.

Special Note for Urban Renewal Agencies: Urban renewal agencies **are** subject to the Local Budget Law and must complete the process separately from the parent municipality (county or city). **This year a packet specifically designed for urban renewal agencies has been created.** The urban renewal (UR) forms are being mailed directly to urban renewal agencies.

Note: If your budget has only **one** fund, you need only publish the LB-1 form.

Form LB-1, Notice of Budget Hearing and Financial Summary, contains three items:

1. Legal notice of the time and place of the budget hearing.
2. A financial summary of the current year's and next year's budget.
3. A statement of indebtedness.

Form LB-1 totals amounts from the funds presented on the LB-2 and LB-3 forms.

The LB-2 and LB-3 forms summarize each fund in the budget as approved by the budget committee. The "Name of Fund" section should be completed on both the LB-2 and LB-3 forms where any fund amounts are listed.

Form LB-2 summarizes funds which are **not** levying a property tax.

Form LB-3 summarizes funds which are levying a property tax.

Form LB-4 summarizes the organizational units or programs of funds presented on the LB-2 and LB-3 forms. Common examples of organizational units or programs include the Police Department, Fire Department, and the Assessor's Office. All organizational units or programs must be summarized. This form may also be used to summarize each organizational unit by programs or activities. Note that each LB-4 form has room for summary of four units or programs plus a section to summarize any amounts which are not allocated to an organizational unit or program. This is labeled as "nondepartmental." Only one "nondepartmental" section will be filled in per fund. Amounts for contingencies, transfers, and unappropriated or ending fund balances should be displayed in the "nondepartmental" section.

Note: All funds must be published if amounts were adopted for the current year budget or if amounts were expended or received for the preceding year. This is required regardless of whether the fund, organizational unit, or program is budgeted for next year. **All** funds must be included in the totals on the LB-1 financial summary form.

Filling out the forms

Start by filling out Forms LB-2 and LB-3. If any of the funds on these forms are split into organizational units or programs, use Form LB-4 to record them. When these three forms are completed, fill out Form LB-1. This is the form that summarizes all of the taxing district's funds.

Columns on the forms

All of the publication forms contain two or more columns for financial data. These columns provide data for different fiscal years, as explained below:

Last year (actual data). This column contains the actual amounts spent or received as reflected in the audited financial data for the fiscal year 1994–95. This column corresponds with column 2 of the budget detail sheet, "First Preceding Year."

This year. This column contains the amounts in the current year's adopted budget (1995–96), including supplemental budgets adopted by the governing body. This column corresponds with column 3 of the budget detail sheet, "Adopted Budget this Year," plus any changes made during the year.

Next year. This column contains the amounts for next year (1996–97) as **approved by the budget committee.** This column corresponds with the "Approved by Budget Committee" column on the budget detail sheet.

Summarizing expenditures and resources

All four publication forms include nine or more lines for summarizing fund expenditures and resources. These are explained below:

Expenditures

Total personal services. This amount includes all salaries, fringe benefits, and other costs associated with salaries.

Total materials and services. This includes contractual and other services, materials, supplies, and other miscellaneous charges.

Total capital outlay. This amount includes land acquisition, buildings, improvements, machinery, and equipment.

Total debt service. This is the amount set aside for payment of debt. It includes both short-term debt (usually in the General Fund) and long-term debt (in the Debt Service Fund).

Total transfers. This includes amounts transferred from one fund to another within the municipal corporation.

Total contingencies. This is the amount set aside for unforeseen events in the budgeted year.

Total all other expenditures and requirements. This amount is for publication purposes only. Includes special payments, reserves for future expenditures, and any other requirement that doesn't fit in any other specific category.

Total unappropriated or ending fund balance. This is the total amount set aside under ORS 294.371 to provide for funds between July 1, 1997, and the time when enough new revenues are on hand to meet cash flow needs of the fund.

Resources

Forms LB-1 and LB-3 ask for detailed information about resources. For purposes of these forms, all resources can be divided into two main categories. These are (1) ad valorem property taxes, and (2) all other resources.

The "property taxes" category includes **only** ad valorem taxes for the budgeted year. The other category includes all other types of resources from grants and gifts to prior years' taxes to be received in the budgeted year. Only line 10 on Form LB-1 and Form LB-3 deal with "all other resources." The remaining lines deal with property tax amounts. Some of these are explained in the following:

Total property taxes required to balance budget. This is the amount of property taxes approved by the budget committee and necessary to balance the budget.

Estimated property taxes not to be received. This has been split into two separate categories. The loss due to constitutional limits is the amount estimated by the district that will be lost when the assessor reduces taxes on property to fit under the general government limit. The second part is the amount estimated for those who won't pay their taxes during 1996–97 and discounts granted for timely payments.

Total property tax levy. This is the total amount of all ad valorem taxes that the district is planning to levy. **The district will not be allowed to levy in excess of this published amount.**

Notice of budget hearing and statement of indebtedness

Form LB-1 contains information in addition to financial summary of fund resources and expenditures.

Notice of budget hearing. This notice tells the public when and where the public hearing will take place. It also states where copies of the budget are located and provides other information.

Statement of indebtedness. This section summarizes the district's authorized and outstanding debt. The first section is for long-term debt. The second is for short-term debt.

Long-term debt. This part offers information about debt outstanding and debt authorized but not yet incurred. This section should detail debt estimates only as of the beginning of the fiscal year.

In the columns labeled "July 1, 1996–97 Approved Budget Year," enter the amounts expected to be outstanding or authorized on July 1, 1996.

Short-term debt. This part is generally used to record authorized "tax anticipation notes." These provide funds between the start of the budgeted fiscal year and the receipt of the first tax moneys in November.

Publishing

Most taxing districts must notify the public by publishing the required forms not less than 15 nor more than 25 days before the scheduled budget hearing. If a newspaper of general circulation is published in the district, the district **must** publish the notice. If no newspaper is published in the district, the governing body may designate a newspaper of general circulation in the district for the required notice.

Mailing

If no newspaper is published in the taxing district, the forms may be mailed to the voters living in the district. The forms should be sent at least **20 days** before the scheduled budget hearing.

Posting

If no newspaper is published in the district **and** the total anticipated requirements (on line 9 of Form LB-1) will not exceed $50,000, the publication forms may be posted in three conspicuous places for at least **20 days** before the scheduled budget hearing.

Second notice: 8–14 days before the hearing

The second notice must be published not less than 8 nor more than 14 days before the hearing. The publication requirements for this notice are determined by the method used for the first notice.

You may use the "Second Notice of Budget Hearing" form included in this booklet. Use Section A if the first Notice of Budget Hearing was published in a newspaper. Use Section B if the first Notice of Budget Hearing was given by mail or posting. Regardless of which form is used, the second notice must be published. There are no provisions for this notice to be mailed or posted.

Special Instructions for Section B—Second Notice of Budget Hearing

Total Budget Requirements. Enter the total budget requirements for the budgeted year from the 1996–97 column, line 9, of the Form LB-1 in this box.

Last Year's Total Levy Amount. Enter the total tax levy from 1995–96 column, line 15, of the Form LB-1 in this box.

This Year's Total Levy Amount. Enter the total of this year's levy from the 1996–97 column, line 15, of the Form LB-1 in this box.

Change from Last Year. Enter the dollar amount of the difference between the two years in this box. Subtract the total 1995–96 levy amount from the proposed 1996–97 levy amount.

Complete budget document

The complete budget document must include:

- The newspaper page or photocopy containing the Notice of the First Budget Committee Meeting showing the date published; **or** an affidavit of publication accompanying a copy of a newspaper clipping.
- The newspaper page(s) or photocopy containing the LB-1, LB-2, LB-3, and LB-4 showing the date published; **or** an affidavit of publication accompanying a copy of a newspaper clipping, **or**
- Copies of the LB-1, LB-2, LB-3, and LB-4 with an affidavit of mailing or posting.
- The newspaper page or photocopy containing the Second Notice of Budget Hearing showing the date published; **or** an affidavit of publication accompanying a copy of a newspaper clipping.

For more information

To order specific detail budget sheets, call (503) 945-8293. If you need help with these forms, refer to the manuals provided by the Department of Revenue. If you still need help, contact your county assessor or the Department of Revenue, 955 Center Street NE, Salem OR 97310-2501, telephone (503) 945-8293. TTY (hearing or speech impaired only): (503) 945-8617.

Form LB-1 Sample

FORM LB-1 — **NOTICE OF BUDGET HEARING** — ☐ Republication

A meeting of the City Council (Governing Body) will be held on May 16 (Date), 19 96 at 7:00 ☐a.m. ☒p.m. at library, 234 Main Street (Location). The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 1996 as approved by the City of Illustration (Municipal Corporation) Budget Committee.

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 123 Main Street (Street Address) between the hours of 8:00am and 4:30pm. This certifies that the budget was prepared on a basis of accounting that is ☒ consistent ☐ not consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below.

County	City	Date	Chairperson of Governing Body	Telephone Number
Sample	Illustration	4-26-96	A. Test	(503) 378-0000

FINANCIAL SUMMARY

	TOTAL OF ALL FUNDS	Adopted Budget This Year—1995–1996	Approved Budget Next Year—1996–1997
Anticipated Requirements	1. Total Personal Services	116,050	120,000
	2. Total Material and Services	51,200	53,000
	3. Total Capital Outlay	31,000	30,000
	4. Total Debt Service	3,220	2,760
	5. Total Transfers		4,000
	6. Total Contingencies	10,000	12,000
	7. Total All Other Expenditures and Requirements	13,000	7,000
	8. Total Unappropriated or Ending Fund Balance	2,800	2,500
	9. **Total Requirements** — add lines 1 through 8	227,270	231,260
Anticipated Resources	10. Total Resources Except Property Taxes	132,233	130,849
	11. Total Property Taxes Required to Balance Budget	95,037	100,411
	12. **Total Resources** — add lines 10 and 11	227,270	231,260
Anticipated Tax Levy	13. Total Property Taxes Required to Balance Budget (line 11)	95,037	100,411
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limits	11,830	13,951
	B. Discounts Allowed, Other Uncollected Amounts	7,154	7,658
	15. **Total Tax Levy** — add lines 13 and 14	114,021	121,920
Tax Levies By Type	16. Levy Within the Tax Base	107,548	116,264
	17. One-Year Levy Outside the Tax Base		
	18. Serial and Continuing Levies		
	19. Levy for Payment of Bonded Debt	6,473	5,656
	20. Total of lines 16 through 19 (equals line 15)	114,021	121,920

STATEMENT OF INDEBTEDNESS

Debt Outstanding		Debt Authorized, Not Incurred	
☐ None	☒ As Summarized	☒ None	☐ As Summarized

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year: July 1, 1996 – 1997 Approved Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year: July 1, 1996 – 1997 Approved Budget Year
Bonds	250,000	
Interest Bearing Warrants		
Other		
Total Indebtedness	250,000	

Short Term Debt
This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

150-504-001 (Rev. 10-95)

Financial Summary shows total of expenditures of all funds. For example: $20,000— from General Fund (LB-3) $10,000— from Equipment Fund (LB-2)

Prior years' taxes go on line 10.

Estimate the amount the district will lose because of the constitutional limits (line 14A).

The percentage you use to figure estimated taxes not to be received should be the same for all funds (line 14B).

*The actual tax levy **can not** be larger than the amount on this line unless the budget is republished (ORS 294.435).*

The amounts on line 15 and 20 should be the same.

Form LB-2 Sample

Show name of each fund.

FORM LB-2

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Anticipated Requirements **must equal** Total Resources. ☐ Republication

Name of Fund: Equipment Reserve	Actual Data Last Year 94-95	Adopted Budget This Year 95-96	Approved Budget Next Year 96-97
1. Total Personal Services	0	0	0
2. Total Materials and Services	0	0	0
3. Total Capital Outlay	0	0	10,000
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies		0	0
7. Total All Other Expenditures and Requirements	10,000	13,000	7,000
8. Total Unappropriated or Ending Fund Balance	0	0	0
9. Total Requirements	10,000	13,000	17,000
10. Total Resources Except Property Taxes	10,000	13,000	17,000

Summarize on line 3, LB-1

Form LB-3 Sample

Show name of each fund.

FORM LB-3

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. ☐ Republication

Name of Fund: General	Actual Data Last Year 94-95	Adopted Budget This Year 95-96	Approved Budget Next Year 96-97
1. Total Personal Services	112,568	116,050	120,000
2. Total Materials and Services	49,152	51,200	53,000
3. Total Capital Outlay	19,732	31,000	20,000
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	4,000
6. Total Contingencies		10,000	12,000
7. Total All Other Expenditures and Requirements	0	0	0
8. Total Unappropriated or Ending Fund Balance	0	0	0
9. Total Requirements	181,452	208,250	209,000
10. Total Resources Except Property Taxes	96,529	119,233	113,849
11. Total Prop. Taxes Received/Required to Balance	84,923	89,017	95,151
12. Total Resources (add lines 10 and 11)	181,452	208,250	209,000
13. Property Taxes Required to Balance (from line 11)		89,017	95,151
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		11,830	13,951
B. Discounts, Other Uncollected Amounts		6,701	7,162
15. Total Tax Levy (add lines 13 and 14)		107,548	116,264
16. Levy Within the Tax Base		107,548	116,264
17. One-Year Levy Outside the Tax Base		0	0
18. Serial and Continuing Levies		0	0
19. Levy for Payment of Bonded Debt		0	0

Name of Fund: Debt Service	Actual Data Last Year 94-95	Adopted Budget This Year 95-96	Approved Budget Next Year 96-97
1. Total Personal Services	0	0	0
2. Total Materials and Services	0	0	0
3. Total Capital Outlay	0	0	0
4. Total Debt Service	3,576	3,220	2,760
5. Total Transfers	0	0	0
6. Total Contingencies		0	0
7. Total All Other Expenditures and Requirements	0	0	0
8. Total Unappropriated or Ending Fund Balance	0	2,800	2,500
9. Total Requirements	3,576	6,020	5,260
10. Total Resources Except Property Taxes	0	0	0
11. Total Prop. Taxes Received/Required to Balance	3,576	6,020	5,260
12. Total Resources (add lines 10 and 11)	3,576	6,020	5,260
13. Property Taxes Required to Balance (from line 11)		6,020	5,260
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		0	0
B. Discounts, Other Uncollected Amounts		453	396
15. Total Tax Levy (add lines 13 and 14)		6,473	5,656
16. Levy Within the Tax Base		0	0
17. One-Year Levy Outside the Tax Base		0	0
18. Serial and Continuing Levies		0	0
19. Levy for Payment of Bonded Debt		6,473	5,656

Added together, should equal amount on line 14A, LB-1.

150-504-003 (Rev. 9-94)

Form LB-4 Sample

Fill out Form LB-4 only for funds which have organizational units or programs.

FORM LB-4

SUMMARY OF ORGANIZATION UNIT/PROGRAM BY FUND

Publish **ONLY** completed portion of this page. ☐ Republication

Name of Fund General

Name of Unit/Program/Department: City Administration	Actual Data Last Year 94–95	Adopted Budget This Year 95–96	Approved Budget Next Year 96–97
1. Total Personal Services	28,722	29,590	30,500
2. Total Materials and Services	8,110	8,400	8,000
3. Total Capital Outlay	1,000	2,000	500
4. Total Debt Service	0	0	0
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements	0	0	0
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	37,832	39,990	39,000

Name of Unit/Program/Department: Police Department	Actual Data Last Year 94–95	Adopted Budget This Year 95–96	Approved Budget Next Year 96–97
1. Total Personal Services	55,123	56,770	58,500
2. Total Materials and Services	24,576	25,600	26,500
3. Total Capital Outlay	5,709	4,000	15,000
4. Total Debt Service	0	0	0
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements	0	0	0
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	85,408	86,370	100,000

Added together, should equal total requirements on line 9, LB-3.

Name of Unit/Program/Department: Fire Department	Actual Data Last Year 94–95	Adopted Budget This Year 95–96	Approved Budget Next Year 96–97
1. Total Personal Services	28,723	29,690	31,000
2. Total Materials and Services	16,466	17,200	18,500
3. Total Capital Outlay	13,023	25,000	4,500
4. Total Debt Service	0	0	0
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements	0	0	0
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	58,212	71,890	54,000

Nondepartmental	Actual Data Last Year 94–95	Adopted Budget This Year 95–96	Approved Budget Next Year 96–97
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers		0	4,000
6. Total Contingencies		10,000	12,000
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	0	10,000	16,000

150-504-004 (Rev. 9-94)

Instructions for Form LB-50 Notice of Property Tax Levy

Form LB-50 is used to certify the taxing district's property tax levy to the county assessor. Notice of levy is due to the county assessor by July 15, unless a written extension has been granted.

General instructions

In the spaces at the top of this form, fill in:

- The name of the county being certified.
- The date the resolution levying taxes was enacted,
- The name of the governing body (for example, county court, board of commissioners),
- The name of the municipal corporation and the name of the county where the district is located,
- The mailing address of the district, including city and ZIP code, and
- The name, title, and daytime telephone number of a budget contact person. This person should be someone who is available for contact after the budget document is submitted to the assessor and the Department of Revenue.

Note: Oregon law (ORS 310.060) allows municipal corporations to request an extension in writing for good and sufficient reasons. This request should indicate if the district has bonded debt for which it will be levying. The written request for extension must be given to the county assessor by July 15.

Part I: Total property tax levy

Line 1. In **box 1,** enter the portion of the tax levy that is within your tax base. This amount can't be more than the amount figured in Part II, line 11, of this form (Tax Base Worksheet).

Line 2. In **box 2,** enter the total of all one-year levies outside the tax base.

Line 3. In **box 3,** enter the total of all continuing levies (millage or fixed).

Line 4. In **box 4,** enter the total of all serial levies.

Note for boxes 2, 3, and 4. Be sure to show all the required information about these levies in Part III of this form.

Line 5. In **box 5,** enter the tax levy needed for the payment of bonded indebtedness.

Line 6. Add boxes 1 through 5. This figure is the total amount to be raised by taxation. The amount in box 6 can't be greater than the amount published by the taxing district in the required legal notice (see "Total Property Tax Levy" on page 3).

Part II: Tax base worksheet

Line 7. Fill in the date and the amount of the most recent voter-approved tax base.

Line 8. In boxes 8a, 8b, and 8c, fill in only the tax base portion of the last three levies and the years of those levies.

Note: This is the amount of the tax base **actually levied,** not the amount that could have been levied.

Line 9. In **box 9a,** enter the largest tax base levy shown on line 8. In **box 9b,** enter the result of multiplying the amount in box 9a by 1.06.

Note: This is a constitutional limitation and can not be rounded up.

Complete lines 10 and 11 only if tax base adjustments are necessary because of annexations effective during the fiscal year July 1, 1995, through June 30, 1996.

Line 10. If the municipal corporation annexed property during the 1995–96 fiscal year, complete Part IV (Annexation Worksheet) on the back of this form. Then enter the amount from box 7, Part IV, on line 10.

Line 11. Enter the amount of the tax base, adjusted for annexation increases during 1995–96. The adjusted tax base is the larger of:

- box 7 plus box 10, if the amount in box 7 has never been levied in full, or
- box 9b plus box 10.

Part III: Schedule of all special levies

Use this schedule to provide information on all special voter-approved levies of the municipal corporation. This includes one year, continuing, and serial levies. **Do not include tax base or bonded debt levies.** Districts levying millage levies should fill in the assessed value used to

compute the total levy amount requested. See the *Local Budgeting Manual* for help in determining this amount.

Part IV: Annexation worksheet

Use this worksheet to figure your tax base increase from annexations which were effective between July 1, 1995, and June 30, 1996.

Note: If you do not use the increased tax base resulting from the annexation in the first year, the increase is lost.

Line 1. Enter the effective date(s) of any annexation(s) that took place during the 1995–96 fiscal year, the ordinance number or resolution, and the July 1, 1995 assessed value of the annexed property.

Line 2. Add the amounts in A through D, line 1. This sum is the total assessed value of all annexations effective during fiscal year 1995–96.

Line 3. Enter the tax base actually levied by the annexing entity for the fiscal year 1995–96. The annexing entity is the municipal corporation that annexed the property or properties.

Line 4. Enter the total assessed value of the annexing entity as of July 1, 1995. That amount is the 1995–96 assessed value.

Line 5. Divide box 3 by box 4. The result is the tax base rate for the annexing entity from the 1995–96 fiscal year. Carry the result out seven decimal places and truncate (cut off without rounding up).

Line 6. Multiply the amount in box 2 (total assessed value of all annexed areas) by the tax base rate shown in box 5. The result is the tax base increase due to annexation during 1995–96.

Line 7. To figure the total annexation tax base increase, multiply the amount in box 6 by 1.06. **Do not round up.** Enter the result in box 10, Part II (Tax Base Worksheet) on the front of Form LB-50.

Part V: Limitations set by Oregon Revised Statutes

This section applies only to those taxing districts that are subject to statutory levy limitations.

Section A applies to certain municipal corporations such as health districts, parks and recreation districts, and vector control districts. This section does not apply to statutory provisions affecting bond limitations. See the *Local Budgeting Manual* for more information.

Line 1. Enter the value of the taxing district from the most recent tax roll, 1995–96.

Line 2. Enter the statutory limitation specified in the ORS chapter (example: .00025% of value).

Line 3. Multiply box 1 by box 2. The result is the maximum amount the taxing district can levy, excluding bonded indebtedness.

Note: If you need help with this form, refer to the manuals provided by the Oregon Department of Revenue for information. If you still need help, contact your county assessor or the Oregon Department of Revenue, 955 Center Street NE, Salem OR 97310-2501, telephone (503) 945-8293. TTY (hearing or speech impaired only): (503) 945-8617.

Form LB-50 Sample

FORM LB-50 — **NOTICE OF PROPERTY TAX LEVY** — **1996–97**

To assessor of Sample County

- File no later than JULY 15.
- Be sure to read instructions in the 1996–97 Notice of Property Tax Levy Forms and Instructions booklet.

☐ Check here if this is an amended form.

On June 27, 19 96, the City Council (Governing Body) of City of Illustration (Municipal Corporation), , County, Oregon, levied taxes as follc

123 Main Street (Mailing Address of District) — Illustration (City) — OR (State) — 97000 (ZIP)

A. Test (Contact Person) — Mayor (Title) — (503) 378-000 (Daytime Telephone) — 6/29/96 (Date)

Enter the date the resolution levying taxes was enacted, the name of the governing body (for example, county court, board of commissioners), the name of the municipal corporation, and the name of the county.

PART I: TOTAL PROPERTY TAX LEVY

1. Levy within the tax base (cannot exceed box 11, Part II)	1.	116,264
2. One-year levies (outside tax base) (itemize these levies in Part III)	2.	
3. Continuing levies (millage and fixed) (itemize in Part III)	3.	
4. Serial levies (itemize in Part III)	4.	
5. Amount levied for payment of bonded indebtedness	5.	5,656
6. TOTAL AMOUNT to be raised by taxation (add boxes 1 through 5)	6.	121,920

*Tax levy within your tax base. **Do not round up.***

Can not be more than amount published on LB-1, line 15.

PART II: TAX BASE WORKSHEET (If an annexation occurred in the preceding fiscal year, complete Part IV first)

		Amount Voter Approved
7. VOTED TAX BASE, if any May 1991 (Date of Voter Approval)	7.	85,189

Tax bases actually levied.

8. CONSTITUTIONAL LIMITATION — Tax base portion of preceding three levies actually levied.

Actual Amount Levied	Fiscal Year
8a. 95,718	93–94
8b. 101,461	94–95
8c. 107,548	95–96

The largest tax base levy shown.

			DO NOT ROUND UP
9. Largest of 8a, 8b, or 8c	9a. 107,548	multiplied by 1.06 =	9b. 114,000
Note: This is a constitutional limitation and can NOT be rounded up.			
10. Annexation increase (from Part IV, box 7, on back of form)			10. 2,264
11. Adjusted tax base (largest of box 9b plus box 10; or box 7 plus box 10)			11. 116,264

Complete Part IV.

Annexation adjusted tax base.

PART III: SCHEDULE OF ALL SPECIAL LEVIES – Enter all special levies on this schedule. If there are more than three levies, attach a sheet showing the information for each.

Type of levy (one-year, serial, or continuing)	Purpose (operating, capital construction, or mixed)	Date voters approved ballot measure authorizing tax levy	First year levied	Final year to be levied	Total tax levy authorized per year by voters or rate if tax rate serial or millage levy	Amount of tax levied this year as a result of voter approval

Include one-year, continuing, and serial levies.

Enter value used to compute millage levies or tax rate serial levies

150-504-050 (Rev. 10-95) — **1996–97**

Form LB-50 Sample (continued)

PART IV: ANNEXATION WORKSHEET

1.

Area	Effective Date of Annexation	Ordinance or Resolution Number	Assessed Value of Annexed Area as of 7-1-95
A	March 28, 1996	96-3	710,000
B			
C			
D			

If more than four annexations, attach sheet showing the above information for each annexation.

See Annexation Worksheet instructions.

2. **Total** assessed value of annexed areas (sum of A through D) 2. 710,000

3. Tax base levied by annexing entity for fiscal year 1995–96 ..... 3. 107,648

4. Assessed value of annexing entity on July 1, 1995 ..... 4. 35,750,000

5. Tax base rate of annexing entity (divide box 3 by box 4) ..... 5. .0 0 3 0 0 8 3

Enter on box 10, Part II, on the front. Do not round up.

6. Annexation increase (multiply box 2 by box 5) 6. 2,135.89

7. **TOTAL ANNEXATION INCREASE** (multiply box 6 by 1.06) Enter this amount in box 10, Part II, on front of form ..... 7. **DO NOT ROUND UP** 2,264.00

PART V: LIMITATIONS PER OREGON REVISED STATUTES

*Applies **only** to districts that are subject to statutory limitations. Contact your county assessor.*

A. **Certain Municipal Corporations** — See the ORS chapter under which the municipal corporation was formed. THIS SECTION DOES NOT APPLY TO ALL MUNICIPAL CORPORATIONS. Does NOT apply to Bond Limitations.

1. Value of municipal corporation from most recent tax roll ..... 1.

2. Statutory limitation of municipal corporation per ORS Formation Chapter____ ..... 2.

3. Total dollar amount authorized by statutory limit (box 1 multiplied by box 2) (Total of Part I, lines 1, 2, 3, and 4, cannot exceed this amount.) ..... 3.

File with your assessor no later than JULY 15, unless granted an extension in writing.

LB-50
1996–97

Instructions for Form M-5 Certification to Assessor

Who must use this form

Local governmental units whose taxes are required to be on the tax roll and those districts and nongovernmental entities who exercise their option to place their taxes or other charges on the tax roll must certify by submitting this form to their county assessor by July 15, 1996. If you use the LB-50 form (required by the Department of Revenue for districts levying ad valorem tax), you must also complete this form.

If your district is imposing any of the following items, you must declare them on this form:

1. Ad valorem taxes, such as tax base, special levy, bonded debt, etc.
2. Other taxes, fees, charges, and special assessments, such as for water, irrigation, road, drainage, etc., which may be placed on the roll.

Identify by category

This form notifies the assessor which items are to be placed on the tax roll. In addition to declaring the dollar amount of any tax, fee, charge, or assessment, you must declare the amount by category. These categories are:

Education

Generally, these are taxes imposed by a unit of government whose main purpose is to provide educational services, i.e., school districts, ESDs, community colleges.

General Government

Generally, these are taxes imposed by a unit of government whose main purpose is to perform governmental operations other than educational services.

Excluded from Limitation

These are taxes, fees, charges, and special assessments not limited by Section 11b, Article XI of the Oregon Constitution.

If you have questions about the correct category of your tax, consult your legal counsel and/or the statewide organization representing your district.

Instructions

Certification

This form certifies to the county assessor that your district has the responsibility and authority to place a tax, fee, charge, assessment, or levy amount on the tax roll. This also certifies the categories into which the amounts are placed.

Please provide the following information:

- Name of your district or agency.
- Name of county in which your district lies.
- Name and telephone number of your contact person.
- Your district mailing address.

Part 1: Total Property Tax Levy

Each of the seven items requested in Part 1 can be completed with information from the LB-50. Each levy must be identified under the categories of Education, General Government, and/or Excluded from Limitation. A total for each line is also required.

Certification Form	LB-50
Line 1, enter amount from	line 1
Line 2, enter amount from	line 2
Line 3, enter amount from	none
Line 4, enter amount from	none
Line 5, enter amount from	line 3
Line 6, enter amount from	line 4
Line 7, enter amount from	line 5
Line 8, the total shown under **Totals** must equal the amount on LB-50, line 6.	

Part 2: Special Assessments, Fees, and Charges

Taxing districts such as counties and cities may have charges that fall into this area. Some special districts, such as irrigation, water and road districts, may also impose a special assessment on the properties within their boundaries. Some nongovernmental entities may also have specific statutory authority to place charges on the roll. These certified charges may be calculated on an ad valorem basis or on another unit of measurement, such as by property, acre, or frontage foot. Your options are usually governed by statute.

Use a separate line for each category. For example, a district may have a portion for operations and maintenance which would be under the General Government category. This would be on one line. The district may have a portion to pay for excluded bonded debt. This would be on a separate line.

List the specific charge(s) on the available line(s) under the heading, "Description of tax on property."

Describe the tax, i.e., ad valorem, sewer assessment, or specific unit of measurement. Determine the total of each type of charge. Place the total dollar figure in the appropriate category.

Attach a complete listing of properties, by assessor's account number, to which fees, charges, and assessments are imposed. Show the amount of the fees, charges, or assessments which are imposed uniformly on the properties, i.e. each property will pay the same dollar amount. If the fees, charges, or assessments are not uniform, i.e. the amounts are calculated differently for each property, show the amount imposed on each property.

Form M-5 Sample

The contact person should be someone available after the information is sent to the Department of Revenue.

1996–97
M-5

CERTIFICATION TO ASSESSOR
INTENT TO IMPOSE A TAX, FEE, ASSESSMENT, OR CHARGE ON PROPERTY

☐ Check here if this is an amended form.

• Submit two (2) copies to county assessor no later than July 15.

Certification

City of Illustration (District/Agency Name) has the responsibility and authority under Oregon Revised Statutes to place this tax, fee, charge, assessment or levy on the tax roll of Sample (County Name) County under the categories indicated below.

A. Test	(503) 378-0000	July 12, 1996
Contact Person	Phone Number	Date

123 Main Street, Illustration, OR 97000
District's Mailing Address

PART 1: Total Property Tax Levy	Education	General Government	Excluded From Limitation	TOTALS
1. Levy within the tax base		116,264		116,264
2. One-year levies (outside of tax base)				
3. School safety net portion				
4. One-year levies (outside of safety net authority)				
5. Continuing levies				
6. Serial levies				
7. Amount levied for payment of bonded indebtedness			5,656	5,656 (Must equal LB/ED-50 total)
8. **Total by category**		116,264	5,656	121,920

Part 1—*List ad valorem tax levies by the kind of levy and the appropriate category. Only school districts could have dollar amounts on lines 3 and 4. Nonschool entities usually will not have amounts listed in the education category column.*

PART 2: Special Assessments, Fees, and Charges (Description)	Education	General Government	Excluded From Limitation	TOTALS
1. Lighting assessment. $1/frontage foot (see list) operations		1,600		1,600
2.				
3.				

If fees, charges, or assessments will be imposed on specific property within your district you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the amount of the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property. **The authority for putting these assessments on the roll is ORS** 372.180 (must be completed)

Part 2—*If your district collects a special fee, charge, or assessment based either on ad valorem or on some other unit of measurement, it must be categorized and shown in this section.*

Statutory authority must be included.

Instructions for First Notice of Supplemental Budget Hearing

General

Use this form only if a supplemental budget is needed. Not every district will need to do a supplemental budget.

This notification form is used to notify citizens of a supplemental budget hearing when the supplement budget is proposing an **increase of 10 percent or more** in a fund.

For details on supplemental budget preparation, see the *Local Budgeting Manual,* Chapter 14.

Hearing Notice

Complete this portion of the form by giving the name of the district and the fiscal year of the budget being adjusted. Also give the location, date and time of the hearing.

Citizens must also be notified of when and where a copy of the supplemental budget document can be obtained or inspected.

Summary of Supplemental Budget

Give the name of the fund being adjusted. Use a separate section for each fund being adjusted.

Next, show the source(s) of the resource(s), such as "unrestricted grant," or "transfer from Special Revenue Fund," and the amount(s).

Also show a corresponding requirement, such as "personal services" or "capital outlay," and the amount(s).

In the comment area explain the reason for the adjustment. For example: "A supplemental budget is needed to authorize spending the unrestricted grant money the district received after the regular budget was adopted."

Publication

Publish this form **14 to 20 days** before the supplemental budget hearing. If the regular budget hearing notice and financial summary were mailed or posted, this notice of supplemental budget hearing can also be mailed or posted **20 days** before the hearing.

Instructions for Second Notice of Supplemental Budget Hearing

General

Use this form for supplemental budget hearing when the supplement budget is proposing an **increase of 10 percent or more** in a fund.

For more details on supplemental budget preparation, see the *Local Budgeting Manual,* Chapter 14.

Section A

Complete this portion if the first notice of supplemental budget hearing was **published.**

Section B

Complete this portion if the first notice of supplemental budget hearing was **mailed or posted.**

Publication

Publish the second notice of supplemental budget hearing **8 to 14 days** before the hearing.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of _____ (District Name), _____ (County) State of Oregon,

to discuss the budget for the fiscal year July 1, 19 ____ to June 30, 19 ____ will be held at _____ (Location)

_____. The meeting will take place on the _____ day of _____ (Month),

19 ____ at _____ (Time) ☐ A.M. ☐ P.M. . The purpose is to receive the budget message and document of the district.

A copy of the budget document may be inspected or obtained on or after _____ (Date) at _____ (Location)

_____, between the hours of _____ ☐ A.M. ☐ P.M. and _____ ☐ A.M. ☐ P.M. .

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

150-504-021 (Rev. 10-95)

INSTRUCTIONS

The budget officer must publish a Notice of Budget Committee Meeting at least once in a newspaper of general circulation 8 to 14 days before the committee meets.

The notice must include:

- The place where the budget document is available.
- The place of the meeting.
- That the meeting is a public meeting where deliberations of the budget committee shall take place.
- That any person may discuss proposed programs with the budget committee.

A | Publish this section if the first Notice of Budget Hearing was **published** in a newspaper.

SECOND NOTICE OF BUDGET HEARING

A public hearing on a proposed budget for _____ (District Name), _____ (County)

State of Oregon, for the fiscal year July 1, 19_____ to June 30, 19_____ will be held at _____ (Location).

The hearing will take place on the _____ day of _____ (Month), 19_____ at _____ (Time) ☐ a.m. ☐ p.m.

The purpose of the hearing is to discuss the budget with interested persons. The first Notice of Budget Hearing and Financial

Summary was published in _____ (Name of Newspaper) on _____ (Date of Publication).

A copy of the budget document may be inspected or obtained at _____ (Location)

between the hours of _____ ☐ a.m. ☐ p.m. and _____ ☐ a.m. ☐ p.m.

Governing Body Chairperson	Date

150-504-008 (Rev. 10-95)

B | Publish this section if the first Notice of Budget Hearing was given by **mail** or **posting.**

SECOND NOTICE OF BUDGET HEARING

A public hearing on a proposed budget for _____ (District Name), _____ (County)

State of Oregon, for the fiscal year July 1, 19_____ to June 30, 19_____ will be held at _____ (Location).

The hearing will take place on the _____ day of _____ (Month), 19_____ at _____ (Time) ☐ a.m. ☐ p.m.

The purpose of the hearing is to discuss the budget with interested persons. The first Notice of Budget Hearing and Financial

Summary was mailed or posted on _____ (Date). A copy of the budget document may be inspected or obtained at

_____ (Location) between the hours of _____ ☐ a.m. ☐ p.m. and _____ ☐ a.m. ☐ p.m.

Governing Body Chairperson	Date

Total Budget Requirements	Last Year's Total Levy Amount	This Year's Total Levy Amount	Change From Last Year
$	$	$	$

150-504-008 (Rev. 10-95)

NOTICE OF
SUPPLEMENTAL BUDGET HEARING

• Use for supplemental budget proposing an increase in a fund of 10 percent or more.

A public hearing on a proposed supplemental budget for _____ (District Name), _____ (County)

State of Oregon, for the fiscal year July 1, 19____ to June 30, 19____ will be held at _____ (Location).

The hearing will take place on the _____ day of _____ (Month), 19____ at _____ (Time) ☐ a.m. ☐ p.m.

The purpose of the hearing is to discuss the supplemental budget with interested persons.

A copy of the supplemental budget document may be inspected or obtained on or after _____ (Date) at

_____ (Location) between the hours of _____ ☐ a.m. ☐ p.m. and _____ ☐ a.m. ☐ p.m.

SUMMARY OF SUPPLEMENTAL BUDGET

PUBLISH **ONLY** THOSE FUNDS BEING MODIFIED

FUND:

Resource	Amount	Requirement	Amount
1.		1.	
2.		2.	
3.		3.	
Total Resources		**Total** Requirements	

Comments

FUND:

Resource	Amount	Requirement	Amount
1.		1.	
2.		2.	
3.		3.	
Total Resources		**Total** Requirements	

Comments

A | Use this section if the first Notice of Supplemental Budget hearing was **published** in a newspaper.

SECOND NOTICE OF SUPPLEMENTAL BUDGET HEARING

A public hearing on a proposed supplemental budget for _____ (District Name), _____ (County)

State of Oregon, for the fiscal year July 1, 19_____ to June 30, 19_____ will be held at _____ (Location).

The hearing will take place on the _____ day of _____ (Month), 19_____ at _____ (Time) ☐ a.m. ☐ p.m.

The purpose of the hearing is to discuss the supplemental budget with interested persons. The first Notice of Supplemental Budget Hearing and Financial Summary was published in _____ (Name of Newspaper) on _____ (Date of Publication).

A copy of the supplemental budget document may be inspected or obtained at _____ (Location)

between the hours of _____ ☐ a.m. ☐ p.m. and _____ ☐ a.m. ☐ p.m.

150-504-023 (Rev. 10-91)

B | Use this section if the first Notice of Supplemental Budget Hearing was given by **mail** or **posting.**

SECOND NOTICE OF SUPPLEMENTAL BUDGET HEARING

A public hearing on a proposed supplemental budget for _____ (District Name), _____ (County)

State of Oregon, for the fiscal year July 1, 19_____ to June 30, 19_____ will be held at _____ (Location).

The hearing will take place on the _____ day of _____ (Month), 19_____ at _____ (Time) ☐ a.m. ☐ p.m.

The purpose of the hearing is to discuss the supplemental budget with interested persons. The first Notice of Supplemental Budget Hearing and Financial Summary was mailed or posted on _____ (Date).

A copy of the supplemental budget document may be inspected or obtained at _____ (Location)

between the hours of _____ ☐ a.m. ☐ p.m. and _____ ☐ a.m. ☐ p.m.

150-504-023 (Rev. 9-94)